

S E C R E T

2 November 1964

OFFICE OF FINANCE INSTRUCTION NO. 109

SUBJECT : General - Government Transportation Requests

Specific - Procedure for Issuance of Government Transportation Requests and for Recording Costs Resulting from their Use

REFERENCE: Office of Finance Instruction No. 98

1. PURPOSE

The purpose of this Instruction is to provide procedures for (1) disbursing and recording payments made for Government Transportation Requests against confidential funds and (2) reimbursing confidential fund accounts for amounts of all Government Transportation Requests which are chargeable to vouchered fund allotments but paid from confidential fund accounts.

2. PROCEDURE

a. Issuance and Control of Government Transportation Requests - (G.T.R.'s)

The Central Travel Branch, Certification and Liaison Division, has the responsibility for issuance and control of G.T.R.'s for use by Agency personnel who are authorized to travel on vouchered fund travel orders. Each traveler will be requested to sign a receipt for G.T.R.'s issued to him on Form 1342, Receipt for U. S. Government Transportation Request. Form 1342 will be held by the Central Travel Branch until such time as the traveler submits his accountings when it may be destroyed.

b. Payment to Carriers for G.T.R.'s Issued

The Certification and Liaison Division will upon receipt of each carrier's billing, supported by original of G.T.R.'s used by Agency personnel, audit, certify, and schedule such billings for payment by processing the debit entry against a transportation receivable account.

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GROUP 1 Excluded from automatic downgrading and declassification

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c. Travel Accountings

- (1) Vouchered fund travel accountings involving the use of G.T.R.'s shall be presented to the Central Travel Branch, on Form 22, Travel Voucher, or Form 540b, Domestic Travel, as appropriate. The carrier's valuation of each G.T.R. issued will be shown on such forms.
- (2) The Central Travel Branch, Certification and Liaison Division, shall process the following entries concurrently and in conjunction with the entries prescribed by OFI 98. The entries shall be based on the cost of transportation as reflected on the copy of the G.T.R:
 - (a) Vouchered fund accounts - Charge expense and establish a liability account showing the amount due to confidential funds. The original certified travel voucher shall be the supporting document for this entry.
 - (b) Confidential fund accounts - Charge a receivable account with the amount due from vouchered funds and credit the transportation payable account which was or will be debited concurrently with payment of the carrier's bill. When a traveler uses any portion of a G.T.R. for unauthorized travel, the value of such portion shall be debited to his advance account and collected from the traveler. Supporting document for this entry shall be a certified copy of the travel voucher. The value of any unused tickets or portions thereof will be established as an accounts receivable against the carrier.

NOTE: In the foregoing entries recording liability and receivable accounts on vouchered and confidential fund records, respectively, a control number shall be established utilizing the letters XG followed by the last four digits of the vouchered fund travel order number.

d. Transfer of Funds

Confidential funds shall be reimbursed for amounts applicable to vouchered fund expenditures concurrently with and in the manner prescribed in paragraph 2c of reference.

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e. Accounting Entries

Pro forma entries for transactions covered by this Instruction are illustrated in the attachment. The attachment is for initial explanatory purposes only and will not be amended to reflect future changes made to the applicable charts and descriptions of accounts.

f. Effective Date

The procedure set forth in this Instruction shall be effective 2 November 1964.

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R. H. FUCHS
Director of Finance

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Attachment to Office of
Finance Instruction No. 109

ACCOUNTING ENTRIES

The following illustrative entries are keyed to the applicable paragraphs of Office of Finance Instruction No. 109:

a. Vouchered Fund Accounts

- (1) Paragraph 2c(2)(a) - Recordation of travel claims involving G.T.R.

Debit: - Account 601, Direct Allotment Costs

Credit: - Account 301, Due to Confidential Fund
Accounts for Vouchered Fund
Travel Payments

- (2) Paragraph 2d - Recordation of transfer of funds

Debit: - Account 301, Due to Confidential Fund Accounts
for Vouchered Fund Travel Payments

Credit: - Account 106, Disbursing Funds - All Agency
Activities

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b. Confidential Fund Accounts

- (1) Paragraph 2b - Recordation of payments to carriers

Debit: - Account 303.1, Accounts Payable - Transportation
Purchased

Credit: - Appropriate Cash Account

- (2) Paragraph 2c(2)(b) - Recordation of travel claims involving G.T.R.

Debit: - Account 152.7, Due from Vouchered Fund Accounts
for Vouchered Fund Travel Pay-
ments Made from Confidential
Fund Accounts

Credit: - Account 303.1, Accounts Payable - Trans-
portation Purchased

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(continued)

NOTE: The debit to account 152.7 will represent only a portion of the total charges to this account covering the entire travel voucher. When a traveler uses any portion of a G.T.R. for unauthorized travel, the value of such portion shall be debited to account 144.1 and collected from the traveler. The value of any unused passenger ticket or portions thereof will be charged to account 152.3 and collected from the carrier.

(3) Paragraph 2d - Recordation of transfer of funds

Debit: - Appropriate Cash Account

Credit: - Account 152.7, Due from Vouchered Fund
Accounts for Vouchered Fund
Travel Payments Made from
Confidential Fund Accounts

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